

ANNEX O (RESOURCE MANAGEMENT) to TRADOC Mobilization and Operations Planning and Execution System 1-97 (TMOPEs 1-97)

REFERENCES:

DOD Financial Management Regulation (DODFMR) Vols. 1-15
Joint Federal Travel Regulation (JFTR)
Joint Travel Regulation (JTR)
Defense Finance and Accounting Service (DFAS) Reg. 37-1
(Finance and Accounting Policy Implementation)
FM 14-100 (Financial Management Operations)
DFAS-Army MOU (Mobilization/Demobilization Pay Support)
dated 16 May 97
TRADOC Resource Factor Handbook

1. SITUATION.

- a. Enemy Forces. ANNEX B, Intelligence.
- b. Friendly Forces. (See basic plan).
- c. Assumptions. (See basic plan and ANNEX O (Comptroller) to AMOPES).

(1) National economies continue to exist. Requirements for financial management of national and personal assets exist, payrolls are paid, contractors are paid, and budgets exist. Congressional legislation may modify but not suspend financial management and accountability responsibilities.

(2) When normal communication channels and computer networks become unavailable to support Army financial management systems, comptroller missions continue with reversion to manual processing procedures.

2. MISSION. On order, TRADOC manages resources and provides finance, accounting, and resource management policy guidance in support of operations and contingencies during all levels of mobilization.

3. EXECUTION.

- a. Concept of Operation

(1) Deputy Chief of Staff for Resource Management (DCSRM) will serve as TRADOC's liaison/interface with the Assistant Secretary of the Army (Financial Management and Comptroller) and DFAS to ensure that all financial management operations related to mobilization within TRADOC are successfully accomplished.

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(2) Finance and accounting operations will be performed by several DFAS organizations, augmented as necessary by trained Army manpower. Defense Military Pay Offices (DMPOs) at each installation will provide Military Pay, PCS Travel, and limited disbursing support to all soldiers and civilians mobilized at that station. Each installation's supporting DFAS Operating Location will provide accounting, commercial vendor pay, and civilian pay support. DFAS-IN Directorate of Network Operations (DNO) provides centralized TDY travel and centralized disbursing.

(3) DFAS will provide standard finance system software packages, DOD finance and accounting policies, and supervision of all personnel performing the finance mission on TRADOC installations.

(4) Resource management will be performed by each installation's Director of Resource Management.

(5) Mobilized RC soldiers (except AGR) will be paid by Defense Joint Military Pay System-RC (DJMS-RC).

(6) AC and mobilized AGR soldiers will be paid by Defense Joint Military Pay System-AC (DJMS-AC).

(7) Budget policies - Appendix 1

(8) Mobilization Tables of Distribution and Allowances (MOBTDA) - Appendix 2

b. Tasks. DCSRM:

(1) Develop and provide uniform TRADOC resource management policy and guidance to subordinate commands and activities during operations, contingencies, and all levels of mobilization.

(2) Develop guidance for preservation and recovery of TRADOC resources during operations, contingencies and all levels of mobilization.

(3) Provide installation finance organizations and DRMs assistance and guidance concerning finance support to deploying and mobilizing units and soldiers.

(4) Fund personnel, travel, and per diem costs for additional augmentation personnel required to execute mobilization and demobilization surge requirements.

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(5) Ensure TRADOC installations' procedures support RC unit and individual soldier financial readiness processing.

(6) Respond to finance, accounting, and resource management inquiries from installations, other MACOMs, DA, and DFAS.

(7) Provide TRADOC policy guidance and procedures to subordinate elements regarding military pay, civilian pay, commercial vendor pay, and TDY entitlements, in support of operations, contingencies, and all levels of mobilization.

c. Coordinating instructions. Installations and activities refer resource management, and finance and accounting policy issues to DCSRM through HQ TRADOC, ATTN: ATCS-EOC.

4. ADMINISTRATION AND LOGISTICS. (See basic plan).

5. COMMAND AND SIGNAL. (See basic plan).

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GEN

OFFICIAL:

HENNESSEE
Director, Resource Management Directorate

Appendixes:

1. Budget Policies
2. MOBTDA

Appendix 1 (Planning Guidance) to ANNEX O (RESOURCE MANAGEMENT)
to TMOPEs 1-97

REFERENCES:

AR 37-1, Army Accounting and Fund Control
TRADOC Regulation 11-3, Current Year Program Execution

1. SITUATION

- a. Enemy Forces. ANNEX B, Intelligence.
- b. Friendly Forces. (See basic plan).
- c. Assumptions. (See basic plan, basic ANNEX, and ANNEX O (Comptroller) AMOPES).

2. MISSION. On order, TRADOC manages all assigned resources to accomplish TRADOC missions.

3. EXECUTION. Concept of Operations.

a. This appendix provides general planning guidance for continuation of present comptroller operations and incurring obligations in excess of available funds to support operations, contingencies, and all levels of mobilization.

b. Installations, activities, and program directors should anticipate no change to currently established budget procedures published annually. Installations, activities, and program directors can anticipate special reporting requirements to submit off-line budget information identifying resources required to support the force during operations, contingencies, and all levels of mobilization.

c. Budget execution and funding.

(1) Until advised otherwise, present processes, procedures, and reports continue in force.

(2) Department of the Army provides funds to meet all obligations incurred during operational support. However, these funds may not be available at the time of the operation.

(3) Use available funds for basic mission requirements to meet the cost of obligations incurred in support of an operation or level of mobilization. When local funds are not available to accomplish operational support, TRADOC commanders provide HQ TRADOC, ATTN: ATCS-EOC, with funding request as outlined in TRADOC Regulation 11-3, Current Year Program Execution, by the fastest means available.

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(4) When installations cannot contact HQ TRADOC, commanders have statutory authority (Revised Statute 3732) to incur obligations in excess of available funds in procuring or furnishing clothing, subsistence, forage, fuel, quarters, transportation, medical and hospital supplies not to exceed the necessities of the current fiscal year. The fiscal year limitation should not prohibit the procurement or distribution of essential supplies and/or services. This guidance applies when the action requires a lead time or when the remaining period of the fiscal year is too short to permit reaction to a continuing operation.

(5) Use of excess obligation. Obligations incurred under Revised Statutes 3732 are for the emergency for which the authority is used. Installations use the authority of Revised Statutes 3732 only in emergencies. Even then, the authority only applies when commanders cannot postpone such action long enough to obtain sufficient funds through the fastest means of written communication available to cover the procurement of authorized items.

(a) It is not practicable to list the conditions and circumstances which conceivably could constitute an emergency. Commanders invoke the authority of Revised Statutes 3732 given the facts available at the time.

(b) Over obligation of an appropriation or fund subject to apportionment must occur during the emergency. Over obligation cannot exceed the requirements for the emergency and current fiscal year to prevent a violation of Revised Statutes 1517A (Prohibit Over Obligations and Expenditures).

(c) During, or at the close, of the emergency requiring over obligation, the responsible commander certifies in writing that an emergency exists or existed within the spirit of Revised Statutes 3732. Commanders certify the amount of the over obligation and forward the certification to HQ TRADOC, ATTN: ATCS-EOC. The certification includes the available supporting records for the funds involved.

(6) Cost records and reports.

(a) Administration of funds used under Revised Statutes 3732 complies with the procedures established for other appropriated funds as available personnel and facilities permit. The financial reports at the conclusion of the emergency clearly indicate:

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1 The over obligation occurred under the provisions of Revised Statutes 3732 and AR 37-1.

2 The organization where the deficiency occurred.

3 The fund subdivision (appropriation) involved.

4 Amount of deficiency.

5 Type of necessities causing the deficiency.

6 Whether or not the deficiency was covered prior to the end of the reporting period.

(b) The responsible individual reports the over obligation to HQ TRADOC, ATTN: ATCS-EOC, by the fastest means of communication at the earliest opportunity.

4. ADMINISTRATION AND LOGISTICS. (See basic plan).

5. COMMAND AND SIGNAL. (See basic plan).

Tab A (Cost Estimating) to Appendix 1 (Budget Policies) to ANNEX
O (RESOURCE MANAGEMENT) to TMOPEs 1-97

COST ESTIMATING. During an emergency military operation, HQDA may request MACOMs identify additional funding requirements resulting from the emergency. Although the preferred method of collecting additional costs is to order the installations and activities involved with the emergency to identify costs, time may not permit such an approach. Should time constraints prevent querying installations and activities, the following methodology is used. Installations use this method only when other more reliable estimating techniques are not practical. Para V, below, lists the shortcomings of this method.

1. Mission Resources.

a. Non-personnel cost - load changes.

(1) Determine amount of load change. Use load appropriate for the emergency, such as the Mobilization Army Program for Individual Training (MOB ARPRINT), and subtract from this figure the funded load for the corresponding FY.

(2) Multiply the load change amount by the variable portion of the composite Cost Estimating Relationship (CER) from the TRADOC Resource Factor Handbook (RFH) for the applicable type of training. If the type of training is not identified, use the composite for Basic Training (BT), One Station Unit Training (OSUT), or General Skills Training that best represents this particular situation.

(3) If the CER is not in the FY dollars which you need, multiply by an inflation factor to convert to the appropriate year. Inflation factors are available from Planning, Analysis and Evaluation Directorate (PA&E), DCSRM.

EXAMPLE:

	MOB ARPRINT - FUNDED LOAD = LOAD CHANGE				
	LOAD CHANGE X CER = \$ Requirement				
	MOB ARPRINT - FUNDED LOAD = CHANGE X CER FY\$ = FY\$ RQMT				
Total Load	400,000	-	200,000	=	200,000
BT	100,000	-	50,000	=	50,000 x 245 = 12,250,000
OSUT	200,000	-	100,000	=	100,000 x 564 = 56,400,000
AIT	100,000	-	50,000	=	50,000 x 327 = 16,350,000
					85,000,000

b. Personnel cost.

(1) Establish incremental civilian manpower requirements for mission accounts by:

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O (RESOURCE MANAGEMENT) to TMOPEs 1-97

(a) Obtain from Manpower and Force Analysis Directorate
(MFAD), DCSRM, or,

(b) Obtain from the installation MOBTDA, or,

(c) Multiplying the workload change by the variable
portion of appropriate Manpower Estimating Relationship (MER)
from TRADOC RFH by the percentage of civilian employees.

(2) Obtain the average civilian salary from the TRADOC
RFH.

(3) Multiply the incremental manpower requirement by the
current year average civilian salary.

(4) If average salary is not in correct year dollars,
multiply it by the inflation factor to convert it to appropriate
year dollars.

(5) If the personnel requirement is for less than an
entire fiscal year, multiply the salary requirement by the
applicable factor for the remaining portion of the year. For
example, February through September equals eight months remaining
and a factor of 8/12 or .667.

EXAMPLE:

AMS 814731	
Increased Civilian Requirements (from MOBTDA)	15,000
Average Civilian Salary	<u>X 22,444</u>
Civilian Pay in FY\$	336,660,000
Inflation Factor	<u>X 1.xxx</u>
Civilian Pay in XX\$	xxx,xxx,xxx
Part Year Factor	<u>X .xxx</u>
Civilian Pay Req	xxx,xxx,xxx

2. Base Operations Support.

a. Non-personnel cost.

(1) Adjust workload change amount in 1.a., above, to
delete the portion for training on non-TRADOC installations.

(2) Establish incremental military manpower requirement
for mission accounts by:

(a) Obtaining from MFAD, DCSRM, or

(b) Get from installation MOBTDA, or

Tab A (Cost Estimating) to Appendix 1 (Budget Policies) to ANNEX
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(c) Multiplying the workload change from 1.a.(1), above, by the variable portion of the appropriate mission MER from the TRADOC RFH by the percentage of military personnel.

(3) Subtract non-TRADOC Installation military requirements from total incremental military manpower requirements.

(4) Increased load and mission military man-years (MMY) will increase Base Operations (BASOPS) manpower requirements, some of which will be military personnel. These BASOPS MMY will also require non-personnel support calculated with the CER. Adjust MMY total of load and mission to include BASOPS MMY using methodology outlined in TRADOC RFH.

(5) Multiply by an inflation factor if this is not in the appropriate year dollars.

EXAMPLE:

Workload Change (Student load)	200,000
Non-TRADOC Installation load	<u>-85,000</u>
TRADOC Workload Change	115,000
Incremental Military Rqmts (from MOBTDA)	<u>+8,000</u>
Total Military Manyear Rqmts	123,000
BASOPS CER FY\$	<u>x 1,943</u>
BASOPS Non-personnel	\$238,989,000
Inflation factor	<u>x 1.xxx</u>
Base Ops Spt in FY XX \$	xxx,xxx,xxx

b. Personnel cost. Use BASOPS MER factors and workload per para 2.a.(4).

3. Reception Station.

a. Non-personnel cost.

(1) Equipment - Use \$90,000 per new reception station.

(2) Operations

(a) Determine increased number of receptees; multiply by \$46.00 per receptee.

(b) Use \$55,000 for each new reception station.

b. Personnel cost.

(1) Establish incremental civilian manpower requirements for reception station by:

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(a) Obtaining them from Manpower and Force Analysis
Directorate (MFAD), DCSRM, or,

(b) Getting them from the installation MOBTDA.

(2) Follow steps 2-5 of 1.b., above.

4. Other Factors to Consider.

a. Printing. Use \$60.00 per load change developed in para
1.a. (1), above. EXAMPLE: $\$60.00 \times 200,000 = \$12,000,000$

b. New companies.

(1) Obtain number of new companies from MFAD, DCSRM.

(2) Multiply by \$120,000 per new company. EXAMPLE: 100
new companies $\times \$120,000 = \$12,000,000$

c. Bachelor housing furnishings.

(1) Obtain breakout by enlisted and officer of military
increase in para 2.a.(2), above.

(2) Multiply number of enlisted soldiers by \$600.00 and
number of officers by 2,900.00.

d. PCS costs for civilian personnel.

(1) Use guidance in TRADOC RFH or,

(2) Assume 2/3 of civilians are married and home owners.
Multiply by PCS factor of \$63,000 per civilian and,

(3) Assume 1/3 of civilians are single and not home
owners. Multiply by PCS factor of \$12,000 per civilian.

EXAMPLE:

Civilian increase	15,000
2/3 married home owner	10,000
Home owner factor	<u>x 63,000</u>
PCS cost for married	630,000,000

1/3 single non-home owners	5,000
Non-home owner factor	<u>x 12,000</u>
PCS costs for single	60,000,000
Total PCS costs	690,000,000

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e. BA 42, Second Destination Transportation. Obtain dollar amount of current program and multiply by factor of 3.

f. BA 32, Maintenance. Obtain dollar amount of current program and multiply by factor of 2.

5. Problems with Above Methodology.

a. Develop CER and MER with historical workloads. If workloads exceeding the range are used in these equations, the resource estimates may not be valid.

b. Take care converting all dollars to the same fiscal year.

6. Recap.

a. Mission.

(1) Non-personnel cost

(2) Personnel cost

b. Base operations support.

(1) Non-personnel cost

(2) Personnel cost

c. Reception stations.

(1) Non-personnel cost

(2) Personnel cost

d. Other requirements.

(1) Printing

(2) New companies

(3) Bachelor housing furnishings

(4) PCS costs

(5) BA 42

(6) BA 32

1. SITUATION.

- a. Enemy Forces. ANNEX B, Intelligence.
- b. Friendly Forces. (See basic plan).
- c. Assumptions. (See basic plan, basic ANNEX, and ANNEX O (Comptroller), AMOPES).

2. MISSION. TRADOC identifies and documents TRADOC mobilization phased requirements in appropriate TRADOC activity MOBTDAs.

3. EXECUTION.

a. Concept of operations. To accomplish operational, contingency or mobilization support missions, TRADOC activities either expand, drawdown, continue with current mission at the same manning and equipment levels, or close down because they have no mission. USAR Divisions (IT), separate training brigades, garrison augmentation units, reception battalions, etc., combine with TRADOC activities to accomplish their respective mobilization missions. In some instances, other Reserve Component (RC) and Active Component (AC) support units support TRADOC installations and activities during mobilization. FORSCOM Mobilization Planning and Execution System (MPES), located on the Global Command and Control System (GCCS), identifies these units.

b. Tasks. TRADOC activities with mobilization missions prepare a MOBTDA. Properly code MOBTDA to reflect additional manpower required for Presidential Selected Reserve Call-up (PSRC) and Partial Mobilization IAW AMOPES guidance. There is a potential requirement for MOBTDAs reflecting Full Mobilization.

c. Activation of MOBTDAs.

(1) Upon declaration of PSRC or Partial Mobilization, units, commands, or agencies will review their capability to perform missions and functions to support the mobilization process with existing structure. Requests for implementation of MOBTDAs or augmentation packages of portions of the MOBTDA will be submitted, with full justification, through command channels to HQDA, DAMO-ODM-CAT. The request must have the concurrence of the first General Officer in the chain of command.

(2) All personnel requests will be considered within the limitations of call-up authority that has been implemented by the National Command Authority (NCA).

(3) HQDA, DAMO-ODM, will notify the requesting agency of approval status of the request.

(4) MOBTDA for Full Mobilization (if required), may be implemented upon presidential or congressional declaration of Full Mobilization.

4. ADMINISTRATION AND LOGISTICS. (See basic plan).

5. COMMAND AND SIGNAL. (See basic plan).